Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1. (Currently amended) A device, separate from an associated personal computer (PC), for handling asynchronously transferred digital packets on a network, comprising:

a network connection for exchanging digital packets with the network and [[an]] the associated PC ~~personal computer (PC)~~;

a control connection between the device and the associated PC for transferring control signals and for connecting a telephony application, resident on the associated PC, to the device via the network connection wherein the device comprises;

a software frame buffer for buffering the digital packets;

a coder/decoder (codec) connected to the buffer for decoding the digital packets and

a digital-to-analog-analog-to-digital (D/A-A/D) converter connected to the codec, for converting the digital packets into an analog signal.

2. (Previously Presented) The device according to claim 1, wherein the codec and the frame buffer exchanges audio frames and the codec device includes an auxiliary codec for generating audio frames to be inserted in a stream of audio frames.

3. (Previously Presented) The device according to claim 2, wherein the auxiliary codec is arranged to predict audio frames and replace frames from lost audio packets with the predicted frames.

4. (Previously Presented) The device according to claim 2 wherein the codec device is a hardware device.

5. (Previously Presented) The device according to claim wherein the D/A-A/D converter is a full duplex converter.

6. (Previously Presented) The device according to claim 2, wherein the buffer is arranged to receive a control signal on the control connection from the telephony application, which control signal determines the width of the buffer.

7. (Previously Presented) The device according to claim 2, wherein the codec device has at least two codecs, wherein an appropriate one of the codecs can be selected by a control signal on the control connection from the telephony application.

8. (Currently amended) A method for handling a digital audio signal with a personal computer (PC), the PC including a telephony application which is connected both to a network and to an audio device, the method including:

exchanging audio packets which are asynchronously transferred over the network;

transferring the audio packets asynchronously through the PC between the telephony application and the audio device, where said audio device is separate from the PC;

buffering the audio packets in a frame buffer in the audio device;

decoding audio frames in the audio packets in a codec device; and

digital-to-analog (D/A) converting the decoded audio frames.

9. (Previously Presented) The method according to claim 8, wherein the codec device includes an auxiliary codec and the method includes:

following in the auxiliary codec a stream of audio frames;

generating audio frames in the auxiliary codec in dependence on the stream of audio frames; and

inserting the generated audio frames into the stream of audio frames.

10. (Previously Presented) The method according to claim 9 including:
predicting audio frames in dependence on the stream of audio frames; and
inserting predicted audio frames for frames in lost audio packets.

11. (Previously Presented) The method according to claim 9 including:
indicating whether the frame buffer is temporarily empty; and
inserting generated noise audio frames when the buffer is empty.

12. (Previously Presented) The method according to claim 8 including:
indicating whether the frame buffer is overfilled; and
speeding up the codec device when the buffer is overfilled.

13. (Previously Presented) The method according to claim 8, wherein the telephony application has a control connection to the audio device, the method including:
determining in the telephony application the width of the frame buffer; and
controlling the frame buffer width by a control signal on the control connection from the telephony application.

14. (Previously Presented) The method according to claim 8, wherein the telephony application has a control connection to the audio device and the codec device has at least two codecs, the method including selecting an appropriate one of the codecs by a control signal from the telephony application on the control connection.

15. (Previously Presented) A method for handling of a digital audio signal in connection with a personal computer PC, the PC including a telephony application which is connected both to a network and to an audio device, the method including:

A/D converting an analog audio signal into a digital audio signal in the audio device;

coding the digital audio signal and forming audio frames;

forming audio packets which are transferred asynchronously through the PC between the telephony application and the audio device, where said audio device is separate from the PC.

16. (Previously Presented) The method according to claim 15, wherein the audio device operates in full duplex.

17. (Previously Presented) The method of claim 8, wherein the audio device operates in full duplex.

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